IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY FOURTH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 15013 of 2004

Between:

M/s Hindustan Lever Limited, Moosapet, Hyderabad,
rep. by its Manager - Sales Tax (Appeals), Mr. Y. Mani.

..... PETITIONER

AND

1 The Assistant Commisioner (CT) LTU, Hyderabad Rural Division, Hyderabad.
2 The Appellate Deputy Commissioner (CT), Hyderabad Rural Division, Hyderabad.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate writ or order or direction quashing the order of the 3rd Respondent in CCT's Ref.L.III (3)/477/04 dated 12-8-2003 and the notice of 1st Respondent dated 20-8-2004 for recovery of balance disputed tax of Rs. 1,08,12,361/- immediately for the assessment year 1999-2000

Counsel for the Petitioner:MR.P.SRINIVASA REDDY, Advocate.

Counsel for the Respondent No.: GP FOR COMMERCIAL TAXES

The Court made the following :

ORDER : (per Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent the Writ Petition is disposed of at this stage.

Total disputed liability of the petitioner was in the range of Rupees 2.05 Crores. According to him, he has already paid almost 50% of the liability and the appeal is pending. Pending appeal, he sought stay. During the pendency of appeal also, he has deposited an amount of Rupees Sixty lakhs. In these circumstances, we feel that stay should have been granted by the authority, who rejected the application for stay.

After hearing both sides and considering the factual position, we order stay of the order of the authority, till disposal of appeal, subject to the payment of 1/4th of the balance liability within a period of six weeks from today. For six weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within six weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

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(BILAL NAZKI, J)

24th August, 2004.

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(S.ANANDA REDDY, J)

N.B:-

Wire at party's cost.

(B/o)

ajr

To

1 The Assistant Commisioner (CT) LTU, Hyderabad Rural Division,

Hyderabad.

2 The Appellate Deputy Commissioner (CT), Hyderabad Rural Division,

Hyderabad.

3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally,

Hyderabad.

4 Two C.Cs. to the GP for Commercial Taxes, High Court buildings, Hyderabad

(O.U.T)

5 Two C.D. copies.